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## ✓ Latest release

# Public sector employment and earnings methodology

Reference period 2022-23 financial year

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## Introduction

Public Sector Employment and Earnings (PSEE) is a measure of the employment and cash wages and salaries in the public sector. PSEE presents the number of public sector employees who worked during June, and the cash wages and salaries paid for the full financial year.

The Australian Taxation Office (ATO) receives payroll information from employers with Single Touch Payroll (STP) enabled payroll and accounting software, each time the employer runs its payroll. The ATO provides selected employer and job level data items from the STP system to the Australian Bureau of Statistics (ABS) to produce statistics. The estimates for PSEE are derived using the STP data.

The STP sourced PSEE was first published in November 2023 and replaces the previous source of this public sector data, the Survey of Employment and Earnings. For further

information see [Data source comparison, SEE & PSEE \(/methodologies/employment-and-earnings-public-sector-australia-methodology/2022-23#history-of-changes\)](#), below.

## Collecting the data

### Scope and Coverage

The scope of PSEE is active employing businesses and organisations in the Australian public sector. The population is represented in the form of a frame drawn from the Australian Bureau of Statistics Business Register (ABSBR). The ABSBR is primarily based on Australian Business Number (ABN) registrations to the Australian Business Register, which is managed by the ATO. To ensure alignment with other ABS economic indicators, PSEE takes its population snapshot (which statisticians usually refer to as a 'frame') on an annual basis.

Not all employing businesses report to STP regularly and the use of a frame and other statistical methods enable employees and cash wages and salaries to be estimated for all employing businesses and organisations.

An annual frame is used to maintain a contemporary view of businesses, ensuring that new businesses, changes in business structures and characteristics (such as industry and employment size) are as up to date as possible. Employer characteristics are refreshed with each annual frame. When changes in the characteristics of businesses such as industry, state and territory and/or size occur, there may be some visible impacts due to differences between each annual June quarter frame.

### Reference period

Although earnings estimates relate to the full twelve months of the financial year, employment estimates relate to June of the given year. As a result, estimates of wages and salaries per person employed may be affected by any fluctuations in employment during the reference period. Given these differences, the ABS does not recommend using these components together to calculate average earnings.

### Statistical Units

The businesses on the ABSBR are separated using a two-population model. The two populations are known as the profiled population and the non-profiled population. The main distinction between businesses in the two populations relates to the complexity of the business structure, diversity of the activities undertaken and the degree of maintenance required to reflect the business structure for statistical purposes.

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## Non-profiled population

Most businesses included on the ABSBR are in the non-profiled population. These businesses usually have simple structures that are suitable for ABS statistical purposes at the ABN level. Businesses included in the non-profiled population have homogeneous activity (i.e., operate predominantly in one industry sub-division), however, they can have large employment. For the non-profiled population, one ABN equates to one business.

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## Profiled population

For some businesses, the ABN unit is not suitable for ABS economic statistics purposes. The ABS maintains its own economic units structure through direct contact with businesses and these businesses constitute the profiled population which consists of large, complex and diverse groups of businesses. This population is represented by Type of Activity Units (TAUs) which consist of one or more business entities, sub entities or branches of a business that can be grouped according to production activity and can report a minimum set of data items. These TAUs are classified according to the industry of the main activity. The relationship between TAUs and their associated legal entities (ABNs) may be one-to-one, many-to-one, or one-to-many.

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In PSEE, the statistical unit that captures the employing activity consists of ABNs from the non-profiled population and TAUs from the profiled population. Each statistical unit is classified to its state or territory, industry and public sector according to information sourced from the ABSBR.

State and territory geography reflects a business' employing locations, not the residential address of their employees.

### Defining cash wages and salaries, and employees

Employment, and cash wages and salaries included in this indicator are based on the Australian System of National Accounts 2008 and the Australian Conceptual Framework for Measures of Employee Remuneration.

The STP reported employees are processed to count the number of employees that were paid in the month of June of the reference year.

The STP reported cash wages and salaries, over the whole financial year, are in scope of these estimates. Wages are gross amounts, prior to taxation and deductions and include:

- salary payments and allowances,
- labour hire payments and foreign income,
- lump sum payments for leave entitlements,
- bonuses where they are reported in the same field as normal payments.

More specifically, the following STP reported income items are included in the production of wages estimates:

- gross income amount (including bonuses),
- allowance income,
- other income (not specified),
- foreign income amount including tax exempt income,
- Community Development Employment Project income.

One of the components of cash wages and salaries is salary sacrifice. [STP phase 1 \(https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-employer-reporting-guidelines/\)](https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-employer-reporting-guidelines/) data has some limitations and is not able to provide a complete measure of salary sacrifice. As such, until [STP phase 2 \(https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-Phase-2-employer-reporting-guidelines/?page=1\)](https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-Phase-2-employer-reporting-guidelines/?page=1) data is mature enough to use, salary sacrifice amounts will be modelled using other available ABS data. The current modelling approach uses the annual ratio of salary sacrifice to cash wages and salaries to estimate the salary sacrifice amounts. The annual ratio is derived by applying the annual movement of the Average Weekly Earnings (AWE)'s ratio to the last SEE cycle's ratio.

## Processing the data

The STP data are received in the form of millions of transactions of employer payments to employees. The ABS applies a series of transformations to this data to facilitate its use for statistical purposes.

The ATO provides STP transactions to the ABS on a weekly basis. Transactions are generally for payments of wages and salaries for a defined pay cycle period reported in the week. Weekly data can contain data for other forms of payments or corrections to previously reported transactions. Submissions of STP vary from employer to employer based on pay cycle frequency and reporting arrangements of individual employers, however, most report at the time the payroll is run. There can be reporting lags and other events that can affect regular employer reporting, which can result in revisions.

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## Calendarisation

The initial step in converting transactions to data that can be used for statistical purposes is to convert transactions to daily pay events for individual employees.

The STP data are reported on a cash basis (the time when the payment was made) rather than an accrual basis (the time when the payment was earned). Production of real time estimates of labour market activity require the conversion of STP data from a cash basis to an accrual basis. This is done through a “calendarisation” method. This method breaks down all records to a common period (daily), which then allows the data to be aggregated to a longer period (e.g., financial year).

There are some types of payments that cannot be attributed to a defined pay cycle period, these are shown when the payment is made. For the data included in this release, the individual pay events are aggregated to a financial year reference period.

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## Imputation

STP reporting may be incomplete for a reference period for a range of reasons including, but not limited to:

- Different business reporting habits
- Different pay cycle period reporting

To account for incomplete reporting by an employer during the reference period, imputation is applied when an employer has reported for some employees or part reported during a calendar month. Employers who have not reported at all during the reference period are accounted for in a later process (weight adjustment).

Imputation occurs if an employee has not yet had payment data reported for the period and a termination date and/or a termination payment does not exist. It is assumed that their payment status (pay frequency) is consistent with their previous reporting record. The median of a previous calculated daily rate will be imputed for each month, up to 42 days forward.

No imputation is applied for new employees without historical payment information, until a pattern can be determined. This means that there can be a lag before a new employee contributes to the estimates (after their initial pay period). The lag is longer for new jobs with employers who have less frequent payment and reporting periods. No adjustment is

applied to account for this new job lag.

Imputation is only applied to in scope earnings payments (wages and salaries cash). Other earnings payments such as lump sum leave, termination and redundancy payments are not imputed.

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## Creating statistical unit level data

Once calendarisation and imputation are applied, the employee level data for the reference period is aggregated to the ABN used by the employer for STP reporting. This forms the core employer level data that are transformed to statistical unit level data.

For the non-profiled population (i.e. businesses with a simple structure), the ABN is directly mapped to the statistical unit.

For the profiled population (i.e. businesses with a complex structure), there can be many ABNs and the mapping of employer level data to the statistical unit is more complex. ABN level data is aggregated to the highest level of the ABS economic units model, the Enterprise Group (EG). The EG level data are then apportioned into one or more TAUs using a proration factor based on total wages and salaries and ABSBR employment. If the business/organisation operates in more than one state the data is further apportioned to the state level.

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## Weighting

Statistical units are stratified by state, industry and employment size. When employing businesses do not report to STP during the reference period (i.e., full non-response), a non-response adjustment (weighting) is applied to the data received from responding businesses to fully account for the employee earnings of the target population (all employing businesses).

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## Creation of aggregates

Statistical unit level data are aggregated to the output classifications of state/territory, industry division, level of government and public sector.

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## Accuracy

Percentage change movements within this release are calculated from unrounded level estimates.

STP is a dynamic administrative data source, hence these estimates may be subject to the following sources of error:

- Conceptual misalignment - The Australian tax system is purpose-built and complex, and in some cases, it is difficult to determine how a particular STP item should be used to describe impact on wages and salaries. While all care is taken, some income items are subject to this type of validity error. Coherence with other sources indicates that this has a low impact on the aggregates.
- Reporting error - This is likely to be present in both employee and employer information used. While only the most significant reporting errors are identified or adjusted, some reporting errors may remain. These errors are considered to have a low impact on the aggregate series, given their coherence with other similar statistics, and can also be corrected through subsequent reporting.

Changes to the structure of profiled businesses may also cause error in the data due to the lag between real-world change and in applying the updates to the ABSBR.

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## Revisions

Revisions are a change in the value of a published value and may arise due to a variety of reasons. They reflect both the complexity of measurement, and the need to balance precision and timeliness to maximise the utility of the indicator.

Revisions may occur to PSEE due to:

- Revisions to the source STP data including receipt of updated or more complete data.
- Refinements to decisions made around the treatment of data anomalies in the series.
- Annual frame updates including updates to the structure of profiled businesses.
- Implementation of methodological and process improvements.

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## Coherence

The methods adopted for PSEE have been aligned as closely as possible to similar earnings statistics produced by the ABS. Changes in wages and salaries in these estimates may differ to other statistics due to differences in the concepts, scope and methodology used. For example, these estimates:

- contain a combination of administrative data collected for taxation purposes from

employers, whereas other ABS data sources are compiled for the explicit purpose of producing statistics;

- exclude unreported cash in hand payments which may be included in household and business surveys;
- do not account for hours worked, hours paid for, job attachment where a payment has not been made, or jobholders temporarily stood down without pay, or employment status of employees (i.e., full time or part time), which are considerations in other Labour statistical survey measures.

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## Data release

### Summary of outputs

Each release contains level estimates for financial year reference periods. Estimates are available for national, state and territory, Australian and New Zealand Standard Industry Classification (ANZSIC) division, level of government and public sector, as outlined in [Standard Economic Sector Classifications of Australia \(/statistics/classifications/standard-economic-sector-classifications-australia-sesca/latest-release#type-of-legal-organisation-tolo-classification\)](https://www.abs.gov.au/statistics/classifications/standard-economic-sector-classifications-australia-sesca/latest-release#type-of-legal-organisation-tolo-classification).

In this release, data received around 6 weeks after the end of financial year have been used to produce the estimates for the reference period.

### Confidentiality

Legislative requirements to ensure privacy and secrecy of this data have been adhered to. In accordance with the Census and Statistics Act 1905, results have been confidentialised to ensure that they are not likely to enable identification of a particular person or organisation.

All personal information is handled in accordance with the Australian Privacy Principles contained in the Privacy Act 1988. For more information, see [ABS Privacy \(/about/legislation-and-policy/privacy/privacy-abs#how-the-data-are-collected\)](https://www.abs.gov.au/about/legislation-and-policy/privacy/privacy-abs#how-the-data-are-collected).

### Input into the Australian National Accounts

Estimates of employee remuneration from PSEE for the public sector are one of the inputs into the gross domestic product component of the Australian National Accounts, specifically "compensation of employees" estimates. The private sector component of compensation of employees estimates is provided by the Quarterly Business Indicators Survey which is published in [Business Indicators, Australia \(/statistics/economy/business-indicators/business-indicators-australia/latest-release\)](https://www.abs.gov.au/statistics/economy/business-indicators/business-indicators-australia/latest-release). For further details see [Australian System of](https://www.abs.gov.au/statistics/economy/business-indicators/business-indicators-australia/latest-release)

[National Accounts: Concepts, Sources and Methods](/statistics/detailed-methodology-information/concepts-sources-methods/australian-system-national-accounts-concepts-sources-and-methods/2020-21). Data are also used by federal and state departments and other analysts to monitor employment and earnings trends in the public sector and to assist in developing and reviewing earnings and labour market policies.

## Acknowledgement of source

These estimates are based on Australian Business Register (ABR) data supplied by the Registrar to the ABS under A New Tax System (Australian Business Number) Act 1999 and tax data supplied by the ATO to the ABS under the Taxation Administration Act 1953. These require that such data is only used for the purpose of carrying out functions of the ABS. No individual information collected under the Census and Statistics Act 1905 is provided back to the Registrar or ATO for administrative or regulatory purposes. Any discussion of data limitations or weaknesses is in the context of using the data for statistical purposes and is not related to the ability of the data to support the ABR or ATO's core operational requirements.

The ABS would like to acknowledge the critical support from the Australian Taxation Office (ATO) in enabling the ABS to produce these statistics.

## History of changes

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### Data source comparison, SEE & PSEE

In November 2023, the first Public Sector Employment and Earnings (PSEE) estimates were published using data sourced from the Australian Taxation Office's (ATO) Single Touch Payroll (STP). This marked a change from the Survey of Employment and Earnings (SEE) data that was directly collected from businesses/organisations via a sampled survey. The PSEE data series starts from the 2021-22 financial year replacing the SEE data series from 2022-23. Estimates for 2021-22 are available for both the PSEE and SEE.

The conceptual basis for PSEE STP based estimates has been aligned with SEE in all aspects where practical. Methods have been developed to:

- Ensure effective alignment with the conceptual basis for SEE; and
- Maximise the value of using STP data, which is administrative data that is close to a complete census of public sector businesses (as well as most private sector businesses).

### Comparison summary tables

Although every effort has been made to produce estimates on the same basis data will not align exactly, given the different data sources, processes and methods. The tables below summarise key similarities and differences between SEE and PSEE.

## Conceptual similarities

Concept	Both PSEE & SEE
Scope of Survey	All Public Sector businesses/organisations on the ABS Frame
Conceptual Data outputs	Based on Australian System of National Accounts 2008, and Australian Conceptual Framework for Measures of Employee Remuneration
Statistical units approach	Weighted estimation used
Cash Wages and Salaries	Represents full financial year

## Data, processing and method differences

Concept	PSEE	SEE
Data source and contributing units	All in-scope businesses/organisations reporting to the ATO through Single Touch Payroll	Direct survey of a sample of businesses/organisations
Business Frame management	Reporting weight adjustment	Sample Frame Maintenance Procedures
Data processing	Data transformation required to prepare for quality assurance	Reporting sample subject to Sampling and Non sampling error
Data distribution to units model	ABN data received requires mapping to ABS units model	Data reported at business level as requested by ABS
Department of Defence	Includes all APS and ADF staff (split not available in STP data)	Includes only APS staff (as previously requested), with ADF personnel excluded
Salary Sacrifice (component of cash wages and salaries)	Modelled data, given limitations of STP Phase 1 data	Reported by businesses/organisations as an individual item
Employment	Employees paid in month of June	Number of employees who received pay during the last pay period ending on or before 30 June

Detailed information on the differences described in the table above are listed below;

- The data sources are different. SEE collects reported payroll data from public sector businesses/organisations for statistical purposes, while STP data reflects payroll reporting to the ATO for taxation (and other) purposes.
- STP uses the ABS Frame population and applies a coverage adjustment (weighting) to the STP data to account for any discrepancies between the two populations. SEE applies Sample Frame Maintenance Procedures to adjust for discrepancies in business

operations and the ABS Frame.

- The STP data needs to be transformed through a few steps including, imputation, aggregating from monthly to annual information and quality assurance editing before it can be used to produce PSEE estimates. SEE data is transformed from a sample of reporting units and as such is subject to [sampling and non-sampling error \(/methodologies/public-sector-employment-and-earnings-methodology/2021-22#technical-note-sampling-error\)](#).
- For the ABS Maintained Population PSEE requires an ABN-TAU Mapping method, to distribute ABN level input data to match the units model enabling it to make use of the ABS Frame classifications. SEE receives the reported data at the ABS unit's model level as requested for a selected business.
- Historically, SEE included the defence force Australian Public Sector (APS) employees only. PSEE includes all APS and Australian Defence Force (ADF) personnel, as a split is not available in STP data. This increases data in areas of Commonwealth government, all states and the Public Administration and Safety industry. Information on the size of the ADF and APS components of the Australian defence force is available in the [Department of Defence Annual Reports \(<https://www.defence.gov.au/about/accessing-information/annual-reports>\)](#).
- One of the components of cash wages and salaries includes salary sacrifice. [STP phase 1 \(<https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-employer-reporting-guidelines>\)](#) data has some limitations and is not able to provide a complete measure of salary sacrifice. As such, until [STP phase 2 \(<https://www.ato.gov.au/Business/Single-Touch-Payroll/In-detail/Single-Touch-Payroll-Phase-2-employer-reporting-guidelines/?page=1>\)](#) data is mature enough to use, salary sacrifice amounts will be modelled for PSEE using other available ABS data. The current experimental modelling approach uses the annual ratio of salary sacrifice to cash wages and salaries to estimate the salary sacrifice amounts. The annual ratio is derived by applying the annual movement of the Average Weekly Earnings (AWE)'s ratio to the last SEE cycle's ratio.
- Finally, PSEE uses an employment stock measure which is a count of those employees paid in the month of June. This differs slightly to SEE which counted the number of employees paid on the final pay period of the financial year.

Most of the difference between PSEE and SEE is accounted for by the broader scope of the Department of Defence in PSEE. A smaller contributor is the slight difference in employment scope.

For more information on the sources and methods used for the replaced Survey of Employment and Earnings, go to [Employment and Earnings, Methodology \(/methodologies/public-sector-employment-and-earnings-methodology/2021-22\)](#)

The 2021-22 financial year is the only period that data is available for both SEE and PSEE, for a comparison of this period go to [Data Source Comparison, SEE & PSEE \(/statistics/labour/\)](#)

<employment-and-unemployment/public-sector-employment-and-earnings/2022-23#data-source-comparison-see-psee>).

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## History of changes

### 2023

- Data source was changed from a sampled survey to payroll data, as the newly named Public Sector Employment and Earnings is released for 2021-22 and 2022-23 financial years. The new data source is the Australian Taxation Office's Single Touch Payroll.
- STP estimates published in November 2023 for the 2021-22 financial year replace the experimental STP data published in late 2022 for the same period.

### 2022

- Last release for the Survey of Employment and Earnings. This is the final point in the series using data sourced from a sampled survey.
- Experimental estimates for the 2021-22 financial year using STP data are released.

### 2008

- The new annual release was renamed as the Survey of Employment and Earnings, and published annual data from the 2007-8 financial year.

### 2007

- June 2007 was the last quarterly release of Wage and Salary Earners, Public Sector, Australia.

### 1987

- Quarterly survey commenced, based on the ABS Business Register.

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## Glossary

### Show all

#### Accrual basis

Recording wages when they are earned, accrued or incurred regardless of when payment is made or received.

#### Australian Bureau of Statistics Business Register

A register of all Australian businesses and organisations maintained by the Australian

Bureau of Statistics (ABS) for the purpose of producing statistical frames and business demography outputs. It contains identifying and classificatory data for each business and organisation.

Information to populate the ABS Business Register is largely sourced from the Australian Business Register.

The ABS Business Register consists of two subpopulations, the profiled population and the non-profiled population. The ABS Business Register uses an economic units model to describe the characteristics of businesses and the structural relationships between related businesses.

### **Australian Business Number**

A unique identifier. To be entitled to an Australian Business Number (ABN), an organisation must be one or more of the following:

- a company registered under the Corporations Act 2001
- an entity carrying on an enterprise in Australia
- a government entity
- a non-profit sub-entity for Goods and Services Tax purposes
- a superannuation fund.

A non-resident entity may be entitled to an ABN if they are carrying on an enterprise in Australia and/or, in the course of carrying on an enterprise, the entity makes sales that are connected with Australia.

### **Australian Business Register**

The data store containing details about businesses and organisations that have registered for an Australian Business Number. More information can be found on the [ABR website](https://www.abr.gov.au/) (<https://www.abr.gov.au/>).

### **Cash basis**

Recording the wage payment in the pay period when the payment was received by the employee.

### **Cash wages and salaries**

Remuneration for time worked or work done and for time not worked, such as annual and other types of paid leave. Comprises regular and irregular payments, including salary sacrificed amounts. Wages and salaries in cash are gross amounts, that is, before tax and

other items (e.g. superannuation) are deducted.

## **Commonwealth government**

All public sector units controlled by the Australian Government are classified to the Commonwealth Level of Government. This includes government units controlled by the Australian Government, public financial corporations controlled by the Australian Government and Public non-financial corporations controlled by the Australian Government. Those bodies run jointly by the Commonwealth government and State governments are classified to Commonwealth.

## **Employee**

Persons who work for a public sector employer, where the employee has received payment in the reference month through Single Touch Payroll (STP) enabled software and reported to the Australian Taxation Office (ATO).

## **Employer**

An organisation with an Australian Business Number that provides employment income to one or more people, and reports through the ATO STP system.

## **Enterprise group**

An institutional unit covering all the operations within Australia's economic territory of legal entities under common control. Control is defined in Corporations legislation. Majority ownership is not required for control to be exercised. An enterprise group may have one or more TAUs.

## **Geography**

Based on a business' employing locations sourced from the ABR or STP data.

## **Industry**

A homogenous grouping of economic activities undertaken to produce goods and services. The [Australian and New Zealand Standard Industrial Classification \(/statistics/classifications/australian-and-new-zealand-standard-industrial-classification-anzsic/latest-release#glossary\)](https://www.abs.gov.au/statistics/classifications/australian-and-new-zealand-standard-industrial-classification-anzsic/latest-release#glossary) is used to classify an entity to an industry based on its dominant activity.

## **Industry division**

The broadest grouping of industries within the Australian and New Zealand Standard Industrial Classification. The main purpose of the industry division level is to provide a limited number of categories, which give a broad overall picture of the economy. There are 19 mutually exclusive divisions. For more information see the [Australian and New Zealand Standard Industrial Classification \(/statistics/classifications/australian-and-new-zealand-standard-industrial-classification-anzsic/latest-release#glossary\)](https://www.abs.gov.au/statistics/classifications/australian-and-new-zealand-standard-industrial-classification-anzsic/latest-release#glossary)

[Standard Industrial Classification \(/statistics/classifications/australian-and-new-zealand-standard-industrial-classification-anzsic/latest-release#glossary\).](/statistics/classifications/australian-and-new-zealand-standard-industrial-classification-anzsic/latest-release#glossary)

## **Local government**

All public sector units controlled by a local government are classified to the Local Level of Government. Local government units are usually known as councils and are constituted through Local Government legislation. They are established to govern articulated regions within the state or territory known variously as districts, municipalities, shires, or areas. The power to create or vary these regions usually lies with the Governor General, State Governor or a Commonwealth Minister.

## **Non-profiled population**

The vast majority of businesses included on the ABSBR are in the non-profiled population. Most of these businesses have simple structures that are suitable for ABS statistical purposes at the Australian Business Number (ABN) level. For the non-profiled population, one ABN equates to one business.

## **Profiled population**

For a small number of businesses, the ABN unit is not suitable for ABS economic statistics purposes and the ABS maintains its own economic units structure through direct contact with businesses. These businesses constitute the profiled population and are represented by Type of Activity Units (TAUs). This population consists of large, complex and diverse groups of businesses (known as enterprise groups).

## **Public/Private sector**

The Public/Private classification divides the economy into two sectors: Public (government units and units controlled by government); and Private (all other units). For more information, see the [Standard Economic Sector Classifications of Australia \(SESCA\) \(/statistics/classifications/standard-economic-sector-classifications-australia-sesca/latest-release#\)](/statistics/classifications/standard-economic-sector-classifications-australia-sesca/latest-release#) release.

## **Single Touch Payroll**

The Single Touch Payroll (STP) system sends taxation and superannuation information from a business' STP-enabled payroll or accounting software to the ATO as a business runs its payroll.

## **State government**

All public sector units controlled by state/territory governments are classified to the State Level of Government. This includes government units controlled by a state/territory

government, public financial corporations controlled by a state/territory government and public non-financial corporations controlled by a state/territory.

## **Termination dates**

Termination dates associated with each employee as reported through Single Touch Payroll.

## **Type of activity unit (TAU)**

A TAU consists of one or more business entities, sub entities or branches of a business that can be grouped according to production activity, and can report a minimum set of data items. TAUs are classified according to the industry of their main activity. The relationship between TAUs and their associated legal entities (ABNs) may be one-to-one, many-to-one, or one-to-many.

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## **Abbreviations**

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[Show all](#)

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\$m	million dollars
'000	thousand
ABN	Australian Business Number
ABR	Australian Business Register
ABS	Australian Bureau of Statistics
ABSBR	Australian Bureau of Statistics Business Register
ADF	Australian Defence Force
ANZSIC	Australian and New Zealand Standard Industrial Classification
APS	Australian Public Service
ATO	Australian Taxation Office
EG	Enterprise Group
PSEE	Public Sector Employment and Earnings (STP Source, Series start 2021-22)
SEE	Survey of Employment and Earnings (Sampled Survey, Series end 2021-22)
SISCA	Standard Institutional Sector Classification of Australia
STP	Single Touch Payroll
TAU	Type of Activity Unit